

(SAB)

Docket No.: _____

ASSIGNMENT

In consideration of the premises and other good and valuable consideration in hand paid, the receipt and sufficiency of which is hereby acknowledged, the undersigned,

- (1) Satoshi OGATA (4) _____
(2) _____
(3) _____

who have made a certain new and useful invention, hereby sell, assign and transfer unto

MATSUSHITA ELECTRIC INDUSTRIAL CO., LTD.

of 1006, Oaza Kadoma, Kadoma-shi, Osaka 571-8501 Japan

its successors and assigns (hereinafter designated "ASSIGNEE") the entire right, title and interest for the United States of America as defined in 35 U.S.C. 100 in the invention entitled

Audio Information Transforming Method, Video/Audio Format, Encoder, Audio
Information Transforming Program, and Audio Information Transforming Device

(a) for which an application for United States Letters Patent was filed on _____
and identified by United States Serial No. _____; or

(b) for which an application for United States Letters Patent was executed on
October 14, 2003

and the undersigned hereby authorize and request the United States Commissioner of Patents and Trademarks to issue any and all United States Letters Patent which may be granted therefor and any and all extensions, divisions, reissues, substitutes, renewals, continuations, or continuations-in-part thereof, and the right to all benefits under the International Convention for the Protection of Industrial Property to the said ASSIGNEE, for its interest as ASSIGNEE, its successors, assigns and legal representatives; the undersigned agree that the attorneys of record in said application shall hereafter act on behalf of said ASSIGNEE;

AND the undersigned hereby agree to transfer a like interest, and to render all necessary assistance in making application for and obtaining original, divisional, reissued or extended Letters Patent of the United States, upon request of the said ASSIGNEE, its successors, assigns and legal representatives, and without further remuneration, in and to any improvements, and applications for patent based thereon, growing out of or related to the said invention; and to execute any papers by the said ASSIGNEE, its successors, assigns and legal representatives, deemed essential to ASSIGNEE's full protection and title in and to the invention hereby transferred.

SIGNED on the dates indicated aside our signatures:

INVENTORS	DATE SIGNED
1) <u>Satoshi OGATA</u> Name: Satoshi OGATA	<u>October 14, 2003</u>
2) _____ Name: _____	_____
3) _____ Name: _____	_____
4) _____ Name: _____	_____